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April 28, 2006

MAIL STOP PCT

Commissioner for Patents P.O. BOX 1450 Alexandria, VA 22313-1450 PCT/JP2004/016481 -filed October 29, 2004

Re:

Application of Masayuki SANBAYASHI and Jun TANAKA

TRANSPARENT FILM-FORMING COMPOSITION

Assignee: SHOWA DENKO K.K.

Our Ref: Q78302

Dear Sir:

The following documents are submitted herewith in connection with the above application for the purpose of entering the National stage under 35 U.S.C. §371 and in accordance with the Patent Cooperation Treaty:

- ☑ a copy of the executed Declaration and Power of Attorney.
- ☑ a copy of the International Application.
- ☑ a copy of the executed Assignment and PTO 1595 form.
- ☑ an Information Disclosure Statement and a copy of the ISR.
- ☑ a PTO/SB/08 A & B (modified) listing the ISR and other references.
- ☑ a copy of each reference listed in the PTO/SB/08 A & B.
- ☑ a Preliminary Amendment.

In addition to the documents submitted herewith, it is assumed that copies of the International Application, the International Search Report and cited references, the International Preliminary Examination Report, and any Articles 19 and 34 amendments as required by §371(c) will be supplied directly by the International Bureau, but if further copies are needed, the undersigned will undertake to provide them upon request.

It is expressly requested that the national stage of processing be commenced immediately in accordance with 35 U.S.C. § 371(f).

The Government filing fee, after entry of the Preliminary Amendment, is calculated as follows:

Total claims	24	20	=	4	X	\$50.00	=	\$200.00
Independent claims	1 -	3	=		X	\$200.00	=	\$.00
Base Fee					_			\$300.00
Search Fee*							•	\$400.00
Examination Fee*							•	\$200.00

IAP12 Rec'd PCT/PTO 28 APR 2006



National Stage of PCT/JP2004/016481

TOTAL FILING FEE **Recordation of Assignment** TOTAL FEE

\$1100.00 \$ 40.00 \$1140.00

Checks for the statutory filing fee of \$1100.00 and Assignment recordation fee of \$40.00 are attached. The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account. A duplicate copy of this transmittal letter is attached.

Priority/Benefit is claimed from:

Application No Filing Date Country

2003-370366 October 30, 2003 Japan

U.S. Provisional 60/517,101 November 5, 2003

Respectfully submitted,

SUGHRUE MION, PLLC

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WASHINGTON OFFICE

23373

CUSTOMER NUMBER

Date: April 28, 2006

Registration No. 33,725

^{*} The international search fee for all claims was not paid to the USPTO, as the ISA, but the ISR is being submitted herewith.